

## ABSTRACT OF THE DISCLOSURE

When forming an MPEG-TS (transport stream) containing access units which are units of access of MPEG data, transfer timing is controlled in a transfer timing control section under control of a transfer control section. Access units are thus sent as TS packets from an access unit transfer processing section. A new PTS(Presentation Time Stamp) is embedded in a PES header supplied from a PES header transfer control section, by a PTS embedding section. A TS packet sequence containing both of them is formed by a reproduction buffer. On the other hand, a PCR(Program Clock Reference) serving as a time reference is embedded in a TS packet supplied from a PCR transfer control section and a resultant TS packet is sent to a PCR buffer, by a PCR embedding section on the basis of a STC(System Time Clock) supplied from an STC section. The TS packets are multiplexed as a TS packet sequence to form an MPEG-TS, by a TS multiplexing section.